

RECORD KEEPING

State law requires every employer to keep records that will allow the department to compute premiums. These records must be open for examination by the department. Failure to maintain these records will result in penalties subject to WAC 296-17-35201 (\$250 per worker).

To properly document hours reported on quarterly reports, maintain the following records for three full calendar years following the year in which employment occurred:

EMPLOYMENT RECORDS

FOR EACH WORKER –

- Name
- SSN
- Beginning & Ending Date of Employment
- Basis of Pay
- Units Earned or Produced for Pieceworkers
- Risk Class for each Employee
- The Number of Hours Worked
(unless there is another method of computation provided)
- Summary Time Record showing Days Worked and Hours Worked each Day
- Worker's Total Gross
- Worker's Specific Withholding (with purpose of withholding)
- Worker's Net Pay

FINANCIAL RECORDS

- Check Register
- Bank Statements
- Cash Disbursements Journal

TAX RECORDS

- Employment Security Reports
- Department of Revenue Reports
- Internal Revenue Return and Forms
 - W-2
 - 941 (Quarterly Report)
 - 10199 (Miscellaneous Income)
 - Annual Tax Return

OTHER RECORDS TO MAINTAIN

- Check Registers
- Canceled Checks
- Cash Disbursement Journal
 - Materials and Supplies
 - Miscellaneous Contract Labor
- Corporate Documents
 - Articles of Incorporation
 - Bylaws, Minutes of Meetings
- Contracts
- Invoices
- Financial Statements
- Worksheets maintained for L&I Reports

CONSTRUCTION CONTRACTORS

Contractors may be liable for premiums on their subcontractors if the subcontractors provide essentially labor only or if the subcontractor is controlled. If you have subcontractors that you consider exempt from coverage you must keep the following records:

Subcontractor's legal name
Contractor Registration Number AND expiration date
UBI Number (or L&I Account ID Number)

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If you supply materials to the subcontractor, you must also keep records on: Type and amount of material supplied
Project name or location
Date material was supplied, and
Completion date of contracted work

This card is intended as a Quick Reference Guide. We make every effort to ensure that it is correct. When using this card, please understand it is not intended to replace Department of Labor and Industries or insured's policies, procedures, RCW's or WAC's in their entirety.

DATE OF
BIRTH

MARITAL
STATUS

SOCIAL
SECURITY NO.

NAME SMITH, JOHN J.

OCCUPATION

WAITER / ^{RISK}CLASS 3905 SEX

PHONE NO.

ADDRESS 123, 1ST ST. N.E., ALBUQUERQUE 98765

FULL WEEK
HOURS

RATE \$8.00/hr.

EXEMPTION
CLASS

M-2

DEPARTMENT

CLOCK NO.

WEEK ENDING	HOURS WORKED						RATE PER hr.	EARNINGS			DEDUCTIONS			NET PAID		TAXABLE EARNINGS				
	S	M	T	W	T	F		S	TOT.	REGULAR	EXTRA FOR OVERTIME	OTHER	TOTAL	F.I.C.A.	WITH- HOLDING TAX		L&I	TOTAL	AMOUNT	CHECK NO.
1 11/3/82		8	8	8	4	4	8.00	256.00					19.85	15.36	502	215.84	1024			1
2 11/10		8	8	8	8	8		320.00					21.48	17.20	715	298.3	26917	1056		2
3 11/17		8	8	8	-	-		192.00					14.68	11.52	429	3249	16151	1025		3
4 11/24		8	8	8	9	9		320.00	24.00			344.00	26.32	20.64	751	5447	28953	1101		4
5 11/31		8	8	8	8	8		320.00					21.48	17.20	715	5083	26917	1124		5
6 12/7		8	7	8	4	4		248.00					18.72	14.88	554	3939	20861	1139		6
7 12/14		8	8	8	8	8		320.00					21.48	17.20	715	5083	26917	1175		7
8 12/21		8	8	8	8	8		320.00					21.48	17.20	715	5083	26917	1181		8
9 12/28		8	8	8	8	8		320.00					21.48	17.20	715	5083	26917	1199		9
10 1/6		8	8	8	-	-		192.00		1			14.68	11.52	429	3449	16151	1210		10
11 1/13		8	8	8	8	8		320.00					21.48	17.20	715	5083	26917	1217		11
12 1/20		8	7	7	4	4		240.00					18.36	14.40	536	3812	22188	1234		12
13 1/27		8	8	8	-	-		192.00					14.68	11.52	429	3049	16151	1251		13
TOTAL 191 OVERTIME								447	24.00				27.45	21.504	732	56629	301491			14
14																				15
15																				16
16																				17
17																				18

SAMPLE